

**CHAPTER NO. 1032**

**HOUSE BILL NO. 2910**

**By Representatives McDonald, Hargrove, Lois DeBerry, Arriola, Rinks, Kisber, Williams, Bowers, Fraley, Hood, West, Fitzhugh, Chumney, Sands, Miller, Ridgeway, Robinson, Ronnie Cole, Pruitt, White, Langster, Hargett, Haley, Pleasant, Mumpower, Godsey, Stamps, Bone, Brooks, Boyer, Walley, Sargent, Stulce, Bittle, McAfee, Pinion, Newton, Goins, Armstrong, Mike Walker, Kerr, Maddox, McKee, Roach, Patton, McDaniel, Garrett, Curtiss, Cross, Windle, Ford, Winningham, Dunn, Davidson, Whitson, Burchett, Fowlkes, Davis, Huskey, Sherry Jones, Pruitt, Odom, Lewis, Caldwell and Mr. Speaker Naifeh**

**Substituted for: Senate Bill No. 3142**

By Senators Haynes, McNally, Cohen Atchley, Burks, Carter, Clabough, Cooper, Crowe, Crutchfield, Davis, Dixon, Elsea, Ford, Fowler, Gilbert, Graves, Harper, Haun, Henry, Herron, Jordan, Kurita, Kyle, Leatherwood, Miller, Person, Ramsey, Rochelle, Springer, Williams, Womack and Mr. Speaker Wilder

AN ACT to amend Tennessee Code Annotated, Section 67-2-104, relative to income taxation.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF TENNESSEE:

SECTION 1. Tennessee Code Annotated, Section 67-2-104, is amended by deleting the language in subsection (b) in its entirety and substituting instead the following:

For tax years beginning January 1, 1999, any person sixty-five years of age or older having a total annual income derived from any and all sources of fourteen thousand dollars (\$14,000) or less, or any persons who file a joint return and either spouse is sixty-five (65) years of age or older having a total annual joint income derived from any and all sources of not more than twenty-three thousand dollars (\$23,000), are exempt from the income tax imposed by this chapter upon submission of evidence deemed acceptable by the commissioner to establish the age and income limitations stated herein. For tax years beginning January 1, 2000, and thereafter, the income limitations stated herein shall change to sixteen thousand two hundred dollars (\$16,200) for single filers and to twenty-seven thousand dollars (\$27,000) for persons filing jointly.


SECTION 2. This act shall take effect January 1, 1999, the public welfare requiring it.

**PASSED: May 1, 1998**

  
JIMMY RAIFEH, SPEAKER  
HOUSE OF REPRESENTATIVES

  
JOHN S. WILDER  
SPEAKER OF THE SENATE

APPROVED this 18<sup>th</sup> day of May 1998

  
DON SUNDQUIST, GOVERNOR